



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.51/2024/TAXES.

Dated, Thiruvananthapuram, 27th March, 2024.

14th Meenam, 1199.

S. R. O. No. 346/2024

In exercise of the powers conferred by sub-section (3) and (4) of Section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Government of Kerala hereby make the following rules further to amend the Central Sales Tax (Kerala) Rules, 1957, namely:-



RULES

1. *Short title and commencement.*- (1) These Rules may be called the Central Sales Tax (Kerala) (Amendment) Rules, 2024.

(2) It shall come into force at once.

2. *Amendment of the Rules.*- In the Central Sales Tax (Kerala) Rules, 1957, in rule 6,-

(1) for sub-rule (1), the following sub-rule shall be substituted, namely;-

“ (1) Every dealer, registered under section 7 of the Act shall submit a return of his transactions electronically in Form 10 prescribed under the Kerala Value Added Tax Rules, 2005 showing the turnover for the preceding month and the amount or amounts collected by way of tax under the Act together with proof for the payment of the tax due thereon and also submit the connected declaration forms in Form C and /or F and the certificates in Forms D, E I and E II prescribed under sub rules (1) and (2) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 so as to reach the assessing authority on or before,-

- (a) the tenth day of the month following the return period for those dealers, other than oil companies, whose annual tax liability for the preceding financial year was ten lakhs rupees or more; and
- (b) the fifteenth day of the month following the return period for oil companies and all other dealers.

Provided that, the oil companies shall make payment of an amount not less than seventy per cent of the tax payable for the preceding month of a return period electronically through the Kerala Value Added Tax Information System and intimate the payment and furnish a copy of the electronic challan to the assessing authority on or before the seventh day of the month following such return period.

Explanation- “Oil Companies” shall have the same meaning as assigned to it in the explanation (a) to clause (c) of sub-section (1) of Section 5 of the Kerala General Sales Tax Act, 1963”;

(2) sub-rule (1A) shall be omitted;

(3) in sub-rule (1B), the word, bracket, figure and letter “and (1A)”, wherever occurs, shall be omitted;



- (4) in sub-rule (2),-
- (i) the words “in Form II” shall be omitted;
 - (ii) the words “or (1A)” shall be omitted;
 - (iii) the words “or quarter ” shall be omitted;
- (5) in sub-rule (2A), the bracket, figure, symbols and letter, “(1A), ” shall be omitted;
- (6) in sub-rule (3),-
- (i) the words “in Form II so ” shall be omitted;
 - (ii) after the word “filed” the word, symbol and figure “under sub-rule (1) and (2) ” shall be inserted;
- (7) In sub-rule (4), for the words “If no return is submitted in respect of any month or quarter on or before the 10th day of every month in respect of a special circle and on or before 15th day of every month in respect of other circle or the 20th day of succeeding month of the quarter, as the case may be”, the following words shall be substituted, namely:-
- “If no return as prescribed under sub-rule (1) and (2) is substituted”,
- (8) in sub-rule (5), the symbols, bracket, figure and letter “, (1-A)” shall be omitted;

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala, on being satisfied that it is necessary in the public interest so to do, collect an amount not less than 70% of the Central Sales Tax amount paid by the Oil companies in the preceding month of the return period by the seventh of the month following the return period; and to extend the date of filing return and payment of the remaining tax under the Central Sales Tax Act, 1956 from the existing due date to the 15th of the month following such return period.

The notification is intended to achieve the above object.

